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DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that: My residence, post-office address, and citizenship are as stated below next to my name,

I believe that I am the original, first, and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled

INSULATED RAILROAD BOX CAR

the specification of which was filed 12 September 2003 as application 10/661,357.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56.

I hereby claim foreign priority benefits under 35 USC 119 of any foreign application for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application

Country	Number	Filing Date	Priority claim d
Germany	10242858.1	14 September 2002	Yes

I hereby appoint as attorneys to prosecute this application and to transact all business connected therewith:

Herbert Dubno, Reg. 19,752; Andrew Wilford, Reg. 26,597; Jonathan Myers, Reg. 26,963 and each of them individually.

Address all correspondence to:

The Firm of Karl F. Ross, P.C.
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Bronx, NY 10471-0900

Direct all telephone calls to: (718) 884-6600

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 USC 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole inventor:

Günter HOMES

Inventor's signature

Date: October 8th, 2003

Residence: Salzhemmendorf, Germany

Citizen of Germany

Post-office Address: Auf der Glashütte 32, D-31020 Salzhemmendorf, Germany

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IN THE U.S. PATENT AND TRADEMARK OFFICE

Inventor Günter HOMES
Patent App. 10/661,357
Filed 12 September 2003
For INSULATED RAILROAD BOX CAR
Art Unit Not known
Hon. Commissioner of Patents
Box 1450
Alexandria, VA 22313-1450

STATEMENT AS TO REPRESENTATION

With respect to the above-identified application, the undersigned hereby authorizes the United States Attorneys and Agents named in the Declaration accompanying the application or in any Declaration subsequently filed in the application to expect and follow instructions from:

W.-D Gosch & H.A. Schlunk
Ballindamm 13
D-20095 Hamburg
Germany

for any action to be taken in the United States Patent and Trademark Office regarding this application without direct communication between the above-mentioned United States Attorneys or Agents and the undersigned. In the event of change in the person or persons from whom instructions may be taken, the above-mentioned United States Attorneys or Agents named in such Declaration will be so notified by the undersigned.

✉

Date: October 8th, 2003

Signed: Günter Homes

Günter HOMES